

Barry S. Ford  
1704 Trawick Road  
Dothan, Alabama 36305  
Account Number 412-29-0551

Director, Ogden Service Center/Campus  
Internal Revenue Service  
1160 West 1200 South Street  
Ogden, UT 84201

Director, Martinsburg Computing Center  
Internal Revenue Service  
P.O. Box 1359  
Martinsburg, West Virginia 25402

# EXHIBIT 1

## **Request to Change Errors in the Permanent Records**

Re: Barry S. Ford -- Account Number 412-29-0551  
Tax Years 1986 thru 2005

Dear Director:

This is a Request for an explanation of what appears to be erroneous entries within the IRS record titled, Individual Master File for Barry S. Ford, 412-29-0551, of 1704 Trawick Road, Dothan, Alabama 36305, hereinafter referred to as "Requestor", for the tax years identified above.

By this document I hereby request an explanation to certain questions below relative to the Requestor's record titled IMF MCC TRANSCRIPT-COMPLETE. It appears that there are some errors and your response to the questions below will help determine if the IMF record is being maintained by the Service in accordance with the law. I have found these apparent errors posted to this record by using your code definitions found within your Internal Revenue Manuals.

Attached hereto and incorporated herein, as a part of this Request, is a factual analysis and a Memorandum of Law/Points and Authorities establishing the factual and legal basis of my positions regarding said codes within the IMF record which appear to be in error.

If after you answer my questions below, you determine that there are in fact errors and you agree with my factual "Analysis of Individual Master File and Memorandum of Law in Support of Request for Amendment of Individual Master File", I request and expect that the agency will Amend and Correct said agency records. My authority to make such a demand is founded on the Privacy Act of 1974, (5 USC §552a (d)(2)(A) and (B) and (d)(3)) and 31 CFR Part 1, Subpart C, Appendix B and § 1.27 (regulations issued by the Office of Management and Budget). This request is also submitted in accordance with the procedures set forth in the Internal Revenue Service Disclosure of Official Information Handbook, Chapter 18, titled, Privacy Act Access and Amendment of Records.

This request is in accordance with 5 USC §§702 thru 706.

“It is **our responsibility** to correct and research a taxpayer's account when problems exist on the IMF.” (Emphasis Added)

“Taxpayer Correspondence” is included in the Entity tax examiner's work.

To help determine if IRS (agency) or its personnel (agents) have posted transactions in error to the Requestors Individual Master File, please answer the following questions and/or indicate which parts of my, “Analysis of Individual Master File and Memorandum of Law in Support of Request for Amendment of Individual Master File” are in fact incorrect.

The questionable postings found are as follows:

1. **IMF ACCOUNT NAME-FORD:** Please provide all documentation showing the relationship between Barry S. Ford and the entity FORD.
2. **IMF ACCOUNT NAME- FORD:** Please provide the Trust Indenture Agreement showing all fiduciary responsibilities between Barry S. Ford and the entity FORD.
3. **IMF ACCOUNT NUMBER-** 412-29-0551: Please produce all documentation showing that the SSN 412-29-0551 was issued to any other person other than the entity FORD.
4. **BODC-SB:** Please provide all documentation as to why Barry S. Ford should have any listing in the Business Operating Division Code field, especially such entry suggesting some involvement with business activities associated with wages and investment income. Or else delete the entry from the record, showing “**BODC-** ” in the IMF.
5. **VAL-1:** This Validity Digit, VAL-1, is defined within IRS Manuals as, “SSN not valid for taxpayer using it.” “Directs account to the invalid segment of the IMF” and an “Accomplishment Error.” Please provide all documentation and the determination showing the assigned Social Security Number for the entity FORD is **invalid**. Or else please delete the entry of “1” from the record, showing “**VAL-** ” in the IMF.
6. **MFR-01:** Please provide all documentation evidencing the meaning of the posted MFR-01 other than the definition found in the ADP Document 6209 at page 8-72 (1998 ed.) that states, “Not Required to File Form 1040.” Or else please delete the entry of “01” from the record, showing “**MFR-** ” or “**MFR-0** ” in the IMF.
7. **Transaction Code 971:** Please provide all documentation indicating any other meaning for this Transaction Code 971 other than to allow the agency to post data to an Individual Master File that contains an incorrect SSN/TIN (Taxpayer Identification Number). Or else please delete the entry from the IMF.
8. **Transaction Code 425:** The purpose of this Transaction Code 425 is to overwrite the transaction code 424 to allow for a second examination and only document one examination, please provide all documentation indicating any other meaning for this Transaction Code 425. Or else please delete the entry from the IMF.
9. **Transaction Code 140:** Please provide all documentation indicating any other application for this Transaction Code 140 other than to identify non-filing federal employees. Or else please delete the entry from the IMF.
10. **SFR 150:** This Transaction Code SFR 150 identifies a substitute for return, Form 1040. Please provide all documentation indicating any other meaning for a Document Code 10 posted on an IMF to mean anything other than a Form 1040A. Or else please delete the entry from the IMF.

11. Activity Codes 530 to 539: The Activity Codes apply to Form 1040 filers and also, as defined within the IRS Manuals, these Activity Codes apply to Federal Employees, Exempt Organizations and Government Entities. Please provide all documentation indicating any other meaning for these Activity Codes. Or else delete this entry from the AMDISA.

All of the Codes referred to above and all of the remaining Transaction Codes and other internal codes found within this IMF MCC TRANSCRIPT-COMPLETE are interconnected in some manner. Due to this fact, the internal codes found on this IMF MCC TRANSCRIPT-COMPLETE appear to be in error and require your immediate attention.

I hereby request a response to and an accounting and documentation relative to the above questions within 30 days from the date of this Request to address what appear to be flagrant errors within the Requestor's Invalid Master File. If additional time is required to comply, please make your written request for additional time to the address above and any reasonable amount of time requested will not be withheld.

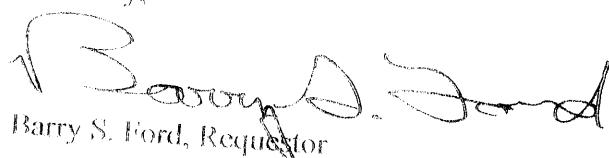
THIS IS NOT A REQUEST TO CHANGE A TAX RECORD but rather it is a demand for the agency to either responsive show that the IMF analysis incorporated herein is incorrect or to correct all erroneous information maintained by the agency in the Entity Section of the IMF record, which is NOT related to any particular Tax Liability.

Requestor is seeking to have a full understanding of the tax laws. It appears from the IRS manuals that these questionable issues require an explanation from or an immediate action by the agency.

Should you disagree with any part of this Request, I demand a statement explaining the factual and legal basis for your denial. Absent your timely response within 30 days of the date of this Request, your non-response will be considered your inability to rebut the facts presented herein with evidence to the contrary and will be deemed to be agreement that the facts as stated in this Memorandum of Law/Points and Authorities are correct and accurate. Your silence would exhaust my administrative remedy in the eyes of the law.

Thank you for your assistance with this matter.

Sincerely,



Barry S. Ford

Barry S. Ford, Requestor

Enc: Analysis and Memorandum of Law